

September 12, 2001

To: Commissioner of Patents and Trademarks

Washington, D.C. 20231

Fr: George O. Saile, Reg. No. 19,572

20 McIntosh Drive

Poughkeepsie, N.Y. 12603

Technolog Center 3000

Subject:

Serial No. 09/905,815 07/16/01

Ka Ming Wu, Yan Kwan So

WIRELESS AUDIO TRANSMISSION SYSTEM

Grp. Art Unit: 2681

ASSOCIATE POWER OF ATTORNEY

I hereby appoint Billy Knowles, registration number 42,752, as my associate attorney in this case. His telephone number is (845) 331-3866.

Please continue to direct all correspondence in this case to the undersigned attorney.

Respectfully submitted,

Stephen B. Ackerman,

Principal attorney of record